

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

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No. 40

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 01/2020- GST/SIKKIM

Date: 1st January 2020

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 1 of the Finance (No. 2) Act, 2019 (23 of 2019), the State Government hereby appoints the 1st day of January, 2020, as the date on which the provisions of sections 92 to 112, except section 92, section 97, section 100 and sections 103 to 110 of the Finance (No. 2) Act, 2019 (23 of 2019), shall come into force.

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**